

RESOLUTION.—The principles on which it is proposed to conduct this enquiry and settlement are approved; and the work may be commenced forthwith.

2. With regard to the error which the Revenue Commissioner alludes to as having been made in the Ahmedabad Rules by allowing the Municipality a share in the proceeds of land subjected to the Summary Settlement, the Municipality cannot, as has been pointed out, claim anything on the grounds of having conferred a proprietary right. It was not on this ground that the original levy was sanctioned; but because the Municipality are fairly entitled to be reimbursed for their share in the cost of the general survey. It would, however, be out of proportion to allow them one-eighth of ten pies on this account, while Government content themselves with an eighth of two pies. The most equitable plan will be to grant the Municipality, in consideration of the expense they are put to, the same amount as that demanded by Government, viz., one-fourth of a pie, making the total demand to amount to half pie. The necessary alterations should be made in the Ahmedabad Rules; and assessments that have already been imposed should be modified accordingly.

3. His Excellency the Governor in Council is satisfied that the success of this measure generally, both at Surat and elsewhere, must depend upon its receiving the good-will of the community; and as he has reason to believe that whatever discontent has been expressed has been in connection chiefly with the settlement and assessment of land claimed to be alienated, he trusts that the alteration above sanctioned will have the effect of removing all cause for dissatisfaction. Should, however, the Collector, or Revenue Commissioner, have reason to suppose that the rates in other respects are likely to be deemed oppressively high, no time should be lost in submitting proposals for lowering them.

Ordered that copies of the above be forwarded to—

The REVENUE COMMISSIONER, N.D.

The COLLECTOR of SURAT.

(Signed) J. KING,

For Chief Secretary to Government.

No. 157 of 176.

To

THE REVENUE COMMISSIONER, N.D.

Camp Isrolee, 11th March 1867.

SIR,

I have had the honour to receive Government Resolution No. 862, of February 28th, and shall be obliged by your laying before

Government the following objections to which I most respectfully submit the orders in para. 2 lie open.

2. Those orders are to the effect that alienated land is to bear an assessment of one-eighth of two pies (or $\frac{1}{4}$ th of a pie) per square yard payable to Government, and another eighth of two pies payable to the municipality in reimbursement of the cost incurred by it in the survey, making a total demand of one-fourth of two pies (or half a pie). It will, I presume, be admitted that the only authority for assessing alienated land at all is the Summary Settlement Act, and consequently that these orders are virtually an assessment under that Act of one-fourth of two pies, of which Government subsequently relinquish one-half to the municipality. But, since the *full* "rate at which similar land" in the city "belonging to Government is let" is two pies, Government cannot, under Section VI., Rule 2 of the Summary Settlement Act levy more on the alienated land than one-eighth of those two pies, that is, a fourth of one pie, and the additional fourth ordered to be levied is illegal.

3. I would further observe that separate provision has already been made in both Ahmedabad and Surat for the object for which this additional levy of a fourth of a pie is ordered, viz., "because the municipality are fairly entitled to be reimbursed for their share in the cost of the general survey." As regards Ahmedabad the late Revenue Commissioner, N.D. (the Honourable B. H.

"5. The cost already incurred in the survey of Chotee Duskrohee may be considered as the Government contribution to the general survey of the City."

Ellis), wrote, as per margin, in a letter which was embodied in Government Resolution No. 3044, of September 9th, 1863, which originally sanctioned the Ahmedabad survey.

Para. 6 of No. 2366, of August 19th, 1863.—"The Superintendent of Survey will calculate the cost of the survey, and will then estimate how much would in ordinary circumstances be the charge to Government for surveying that portion which for revenue purposes it is absolutely necessary to survey. The rest it should be proposed to the Municipality to defray."

As regards Surat, the same officer wrote, as per margin, to the late Collector Mr. Ravenscroft when first ordering the survey, and similarly to Government in the letter upon which his proceedings were sanctioned in Government Resolution No. 1539, of October 13th, 1863. The arrangement with the Surat Municipality was then made on this basis, and it has been distinctly specified in No. 15 of my rules for assessment, which have just been sanctioned in the Government Resolution to which this letter refers.

4. It may not be out of place to state that, even if provision for the claims of the two municipalities had not already been made, as shown above, and the legal difficulty of levying the pay-

ment now ordered did not exist, the amount of that payment is out of all proportion to the cost incurred. The Superintendent of Survey informs me that the latter will probably come to a rupee or so per acre in all, whereas the fourth of a pie assigned to the municipality to meet it is equivalent to Rs. 6-4-10 per acre per annum.

5. In conclusion, I respectfully solicit an early decision, and would suggest that the simplest solution would be to cancel Government Resolution No. 3381, of September 24th, 1866, and to declare the rules for assessment just sanctioned for Surat to be applicable to Ahmedabad with the single alteration of the rate for cultivated land (Rule 5) from Rs. 13 to Rs. 7.

T. C. HOPE.

No. 1114 OF 1867.

REVENUE DEPARTMENT.

Camp Vihara, 14th March 1867.

Submitted for the orders of Government.

2. The resolution appears to have been passed under the supposition that it would not be illegal were permission given to the municipality to levy, under the Summary Settlement Act, one-eighth of ten pies per square yard. If the rate of permanent assessment on all lands had been fixed at 8 annas per square yard (or Rs. 2,420 per acre) and the summary settlement cess on alienated land had consequently been one anna: had ten pies then been surrendered to the municipality, whilst two pies were retained for Government, the levy of the Summary Settlement cess at the full anna would have been legal, but not otherwise. As it is, the ten pies have nothing to do with alienated land or the Summary Settlement cess, but are an annual occupancy rent levied temporarily in cases in which it may be undesirable to sell vacant Government building land immediately. The assessment on the latter land is two pies per square yard, and at this rate the municipality can themselves rent it from Government, taking either more or less than ten pies from temporary occupants by private agreement, the latter sum in such cases not being leviable by law as a revenue demand. The right to Summary Settlement cess only exists in the case of alienated lands (in which no occupancy right is saleable) and is confined to one-eighth of the assessment that would have been leviable as a revenue demand if the ground had been Government property. Under these circumstances, Mr. Hope's view of